



STARTING UP A 'SCHOOL'.





OUR  
CITIZENS  
ARE A  
PRECIOUS  
RESOURCE  
AND ASSET.



WELL,  
YOU  
HAVE A  
POINT...

...BUT IN  
THAT CASE,  
WHY NOT JUST  
POSTPONE  
THE SCHOOL  
UNTIL YOU  
HAVE THE  
RESOURCES?



FOR THAT,  
I MUST  
ESTABLISH  
THE SCHOOL  
AS SOON AS  
POSSIBLE.



CULTIVATING  
THE ABILITY  
OF THE CITIZENS  
WILL BRING  
PROSPERITY  
TO THE FIEF  
ITSELF.



IT WOULD  
BE A WASTE  
NOT TO  
IMPROVE  
THEM.



THE VILLAGE  
I VISITED DURING  
MY TOUR WAS  
THE SAME.

EACH  
CITY HAS A  
'CITY DOCTOR'

THEY HAD NO TOWN  
DOCTOR APPARENTLY  
OF THEM COULD  
ONLY RELY ON  
OBVIOUS MAGIC...

BUT THEY CAN'T  
COMPARE TO THE  
DOCTORS THAT THE  
NOBILITY ENJOY,

# CLATTER

DOCTORS  
ARE ONLY  
PRECIOUS  
BECAUSE  
THEY'RE  
RARE...!

ARE YOU  
BEING  
STUPID!

THE CHURCH  
GIVES MEDICAL  
EXAMINATIONS  
ON THE SIDE  
TOO.

BUT  
RECENTLY  
THEIR NUMBERS  
HAVE BEEN  
DECREASING.

DO YOU  
KNOW WHAT  
YOU'RE  
SAYING?

# BANG

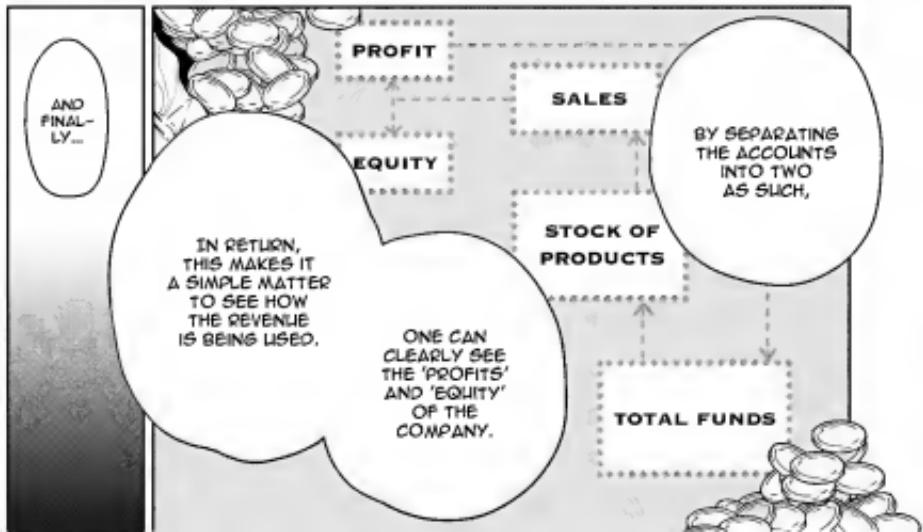
THE  
SITUATION  
IS ONLY  
WORSE  
IN RURAL  
AREAS.



THE PRIORITY  
SHOULD BE  
PROTECTING  
THE PEOPLE  
OF ARMELIA.

DO YOU THINK  
WE REALLY HAVE  
ENOUGH DOCTORS  
TO SERVE  
THE CURRENT  
POPULATION?







AND WHAT  
WOULD YOU  
DO WITH THIS  
INFORMATION?



AND MAKING IT  
MANDATORY TO  
SUBMIT THESE  
AS A REPORT.

I AM  
THINKING  
OF MAKING  
THIS SYSTEM  
MANDATORY



THE SYSTEM  
USED FOR  
BALANCES



AS WELL  
AS FOR THE  
TAX SYSTEM  
I WISH TO  
IMPLEMENT.

THEY WILL  
BE USED WHEN  
TAKING A  
LOAN FROM  
THE BANK,

AND THE FINANCIAL STATE OF EACH COMPANY.

BALANCE SHEET

Documents that make it easy to tell their equity

PROFIT AND LOSS STATEMENT

Documents that make it easy to tell their profit

IT WILL BE A LEGAL REQUIREMENT TO RECORD DAILY ACTIVITY WITH THIS BOOKKEEPING SYSTEM.

THE GOAL IS TO COLLECT DOCUMENTS ON CALCULATED PROFITS

SO AS A STAUNCH BELIEVER OF CAPITALISM, I WANTED TO INTRODUCE IT.

THE WAYS THEY KEPT THEIR BALANCES COMPLETELY UNSTANDARDIZED

I HONESTLY COULDN'T BELIEVE IT.

IT WAS SHOCKING TO ME THAT SOMETHING SO CONVENIENT WASN'T BEING USED.

WE SHOULD BE ABLE TO GRASP THE FLOW OF MONEY.

WITH THE DOUBLE-ENTRY BOOKKEEPING SYSTEM AS WELL AS HELP FROM YOUR INTUITION AND EXPERIENCE

FINALLY, I INTEND TO REFORM THE TAX SYSTEM BY REPLACING HEAD TAXING

I CANNOT IGNORE YOUR MENTION OF A TAX REFORM.

WITH A TAX RATE BASED ON THE FINANCIAL DOCUMENTS SUBMITTED INSTEAD.









WE WOULD HAVE  
ABANDONED YOU  
WITHOUT A THOUGHT  
HAD YOU BEEN  
ANY OTHER GIRL  
SPEAKING OF DREAMS  
AND FAIRYTALES.

THIS IS  
A CHANCE  
WE CANNOT  
ALLOW TO  
ESCAPE.

WE ALWAYS  
CONSIDER THE  
BALANCE OF  
RISKS AND RETURN,  
AND TODAY WAS  
NO DIFFERENT

BUT TODAY  
WE SAW THAT  
YOU WERE NOT.





I caught Queenbee and Gallibear having a keep-fit battle. Apparently it was to decide who I belonged to. I belong to myself, you losers.

-Excerpt #65

## Diary of a Gagged Trout

# AROUSING IMOUTO SCANLATIONS

<https://omilichanyamete.wordpress.com/manga/>

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